



BROWN POURS GAS ON FIRE TAX

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[Publisher's Note: As part of an ongoing effort to bring original, thoughtful commentary to you here at the FlashReport, I am pleased to present this column from Board of Equalization Member Michelle Steel. - Flash]

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When Governor Brown signed Assembly Bill 1x29, which created a new fire fee on rural homes, he promised he would revise it before it went into effect. He's certainly done it. But not for the better.

On August 22, I wrote a letter to the Governor asking him to stop implementation of his new fire fee because it was an illegal tax that was labeled a fee, and passed only by a majority in the Legislature, instead of the two-thirds required for raising taxes.

On top of that, the tax, which at the time was capped at \$150 per home, would have gone only to fire prevention education and not to actual firefighting, leaving a \$50 to \$200 million hole in Cal Fire's firefighting budget.

Brown didn't stop implementation, and the state Fire Board wasted taxpayer dollars writing regulations that would have capped the fee at \$90 dollars and allowed for significant deductions for rural homeowners who already pay increased taxes for fire protection.

Now Brown has released his revised fire tax plan and it's worse than the one that is already in effect. According to the *Los Angeles Times*, the new tax will be set at \$175 for the first house on a rural property and \$25 for each additional "habitable structure," plus a charge of \$1 per acre of land for the first 100 acres, and .25 cents for every acre after that. The total annual fee will be capped at \$3,000.

If you are one of the 94 percent of rural homeowners that already pays increased taxes for fire protection, this new plan will allow only a \$25 deduction.

The fire tax will still hit approximately 850,000 properties in State Responsibility

Areas, nearly 200,000 of those in my Board of Equalization District.

Instead of alleviating the new burden on rural homeowners, the Governor has increased it. And the new tax plan is still illegal because, under proposition 26, taxes disguised as fees require a two-thirds vote, while this proposal is set for a majority vote.

Moreover, the new bill allows revenue collected to actually be used for firefighting, but how can a tax that pays for state firefighting be considered a fee for service? It can't.

Article 13D, section 6(b)(5) of the California Constitution states, *"No fee or charge may be imposed for general governmental services including, but not limited to, police, fire, ambulance or library services, where the service is available to the public at large in substantially the same manner as it is to property owners."*

Recently, Brown said he'd pass on 7,000 new jobs Amazon.com offered to create in California, in favor of pushing his unconstitutional tax collection requirement on out-of-state retailers. Now he's doubling down on his effort to tax hard-earned money from rural homeowners to cover a firefighting budget hole that he created in the first place.

When Brown was elected in 2010, he promised he would stop playing games with the budget, that he would only raise taxes with voter approval, and that he would work to create jobs for California. As Brown said on CNN's Late Edition in 1992, in politics "it's all a lie."